

UNIFIED SCHOOL DISTRICT NO. 322

Onaga, Kansas

REGULATORY BASIS
FINANCIAL STATEMENTS
For the year ended June 30, 2015

And

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

...*KL*...

Karlin & Long, LLC
Certified Public Accountants

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UNIFIED SCHOOL DISTRICT NO. 322

Onaga, Kansas

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Karlin & Long, LLC
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of Education
Unified School District No. 322
Onaga, Kansas 66521

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 322, Onaga, Kansas ("Municipality") as of and for the year ended June 30, 2015, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 322, Onaga, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 322, Onaga, Kansas as of June 30, 2015, or changes in financial position and cash flows thereof for the year then ended.

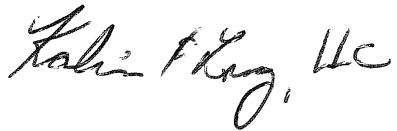
Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 322, Onaga, Kansas (“Municipality”) as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinion on the 2015 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of receipts and disbursements – agency funds, and schedule of receipts, expenditures and unencumbered cash – district activity funds. (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2015 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit*

and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2015 basic financial statement. The 2015 information has been subjected to the auditing procedures applied in the audit of the 2015 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2015 basic financial statement or to the 2015 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2015 basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in black ink, appearing to read "Karlin & Long, LLC". The signature is written in a cursive, flowing style.

Karlin & Long, LLC
Certified Public Accountants

Lawrence, KS
October 8, 2015

USD #322 ONAGA, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General	\$ 1	\$ 0	\$ 2,456,533	\$ 2,456,534	\$ 0	\$ 527	\$ 527
Supplemental General	53,280	0	800,576	838,675	15,181	185	15,366
Special Purpose Funds							
Vocational Education	50,012	0	105,607	116,908	38,711	4,555	43,266
Special Education	60,000	104	415,605	420,709	55,000		55,000
Driver Education	5,000	0	4,264	5,264	4,000		4,000
Food Service	30,000	0	183,301	193,301	20,000		20,000
Capital Outlay	139,453	0	264,311	303,073	100,691		100,691
Gifts and Grants	1,355	0	2,625	3,980	0		0
Professional Development	20,000	0	26,562	17,144	29,418		29,418
KPERS Special Contribution	0	0	190,726	190,726	0		0
At Risk (K-12)	100,000	0	221,568	229,055	92,513		92,513
District Activity Funds	47,145	0	130,362	126,752	50,755		50,755
Textbook Rental Fund	27,842	0	13,721	18,477	23,086	649	23,735
Contingency Reserve Fund	248,549	0	0	12,279	236,270		236,270
Title I	0	0	45,639	45,639	0		0
Kansas Reading Roadmap	0	0	171,549	171,549	0	8,946	8,946
Title V	0	0	20,182	20,182	0		0
Title IIA - Teacher Quality	0	0	13,199	13,199	0		0
Bond and Interest Funds							
Bond and Interest Fund	150,025	0	385	150,410	0		0
Trust Funds:							
Expendable Scholarship Funds							
Dale Koelling Fund	17,039	0	102	1,000	16,141		16,141
Barbara Hefty Fund	4,273	0	27	500	3,800		3,800
Edna Casey Fund	2,506	0	13		2,519		2,519
Clarence Kroth Fund	42,536	0	644		43,180		43,180
Ron Marten Fund	5,477	0	1,029	500	6,006		6,006
Nonexpendable Scholarship Funds							
Carl/Elsie Lewis Fund	60,339	0	321	480	60,180		60,180
Rodney W. Nolte Fund	4,359	0	20		4,379		4,379
Grover/margot Eddy Fund	1,953	0	9	100	1,862		1,862
Grutzmacher-Gregg Fund	8,597	0	39	80	8,556		8,556
Lewis Paulsen Fund	1,423	0	7		1,430		1,430
Richard Deschant Fund	2,415	0	12		2,427		2,427
Schane Fund	35,060	0	209	300	34,969		34,969
Dick "Coach" Rosenfield Fund	16,310	0	3,155	1,000	18,465		18,465
Cecil L. Paulsen Fund	52,751	0	360		53,111		53,111
Total Reporting Entity	\$ 1,187,700	\$ 104	\$ 5,072,662	\$ 5,337,816	\$ 922,650	\$ 14,862	\$ 937,512
Composition of Cash							
					Checking Accounts		\$ 702,188
					Savings Accounts		
					Certificates of Deposit		266,816
					Total Cash		969,004
					Agency Funds per Statement 4		31,492
					Total Reporting Entity		\$ 937,512

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

USD No. 322 is a municipal corporation governed by an elected seven member board. The financial statement presents USD No. 322 (the primary government). The district has no related municipal entities.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District for the year 2015:

Governmental Funds

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long term debt) that are intended for specified purposes

Bond and Interest Fund – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Trust Funds – Funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, activity accounts, etc.).

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of \$ 12,825 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment to the General Fund during the year 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.. Encumbrances are commitments by the district for future payments and are supported by a document evidencing the commitment, such

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds and trust funds and the following special purpose funds:

Title IIA Fund	Contingency Reserve Fund
District Activity Funds	Title I Fund
Textbook Rental	Title V
Kansas Reading Roadmap Grant	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated

NOTE 2 – Deposits and Investments

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the government is located, or in an adjoining county if such institution has been designated as an official depository, and the bank provides an acceptable rate of return on funds. In

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (continued)

Deposits (continued)

addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The District had no investments during 2015.

Concentration of Credit Risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2015.

At June 30, 2015, the District's carrying amount of deposits was \$ 969,004 and the bank balance was \$ 1,179,913. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the district's name.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (continued)

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the district will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 – Defined Benefit Pension Plan

Plan Description – USD No. 322 participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy – K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depending on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414 (h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan (Continued)

Net Pension Liability – The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which rolled forward to June 30, 2014. As of June 30 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$184,650 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website www.kpers.org or can be obtained as described in the first paragraph above.

NOTE 4 – Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

NOTE 5 – Stewardship, Compliance and Accountability

We noted no violations of Kansas Statutes for the period under audit.

NOTE 6 – Compensated Absences

The district has the following policies regarding vacation and discretionary leave:

Each full time teacher shall be credited with 12 discretionary leave days accumulative to 90 days. Discretionary leave may be used at the discretion of the teacher and include absences for illness, emergency or personal reasons. Teachers shall be allowed two days of non-accumulative bereavement leave in addition to the allowable number for sick leave. The teachers administer a sick leave pool comprised of unlimited donations, with a maximum of 90 days of borrowed leave to be used by each person requesting leave.

Any teacher called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave. Any court payments to the employee, except mileage reimbursement, are forfeitable to the district.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 6 – Compensated Absences (continued)

The superintendent is allowed twelve days sick leave accumulative to 90 days, 20 days paid vacation annually, three days personal leave, and two days non-accumulative bereavement leave.

The principals are allowed twelve days sick leave accumulative to 90 days, three days personal leave, and three days non-accumulative bereavement leave.

Other classified personnel are eligible for compensated absences dependent upon their classification based on the following:

12-month employees, 12 days sick leave, 90 days accumulative, 3 days personal leave and 2 days bereavement leave.

10.5 month employees, 11 days sick leave, 80 days accumulative, 3 days personal leave, 2 days bereavement.

9-month employees, 9 days sick leave, 60 days accumulative, 2 days personal leave, 2 days bereavement

Unused sick leave days shall be added to the next year's accumulative days up to the maximum allowed. Any classified employee called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave. Any court payments to the employee, except for mileage reimbursement, are forfeitable to the district. The classified employee's unused personal leave may accumulate as sick leave.

The District has not accrued compensated absences because the amount cannot be reasonably estimated.

NOTE 7 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the district is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these statements. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – Interfund Transactions

Operating transfers were as follows:

General Fund	Vocstional Education Fund	K.S.A. 72-6428	505
General Fund	Food Service Fund	K.S.A. 72-6428	5,000
General Fund	Professional Development	K.S.A. 72-6428	17,519
Supplemental General Fund	Driver Training Fund	K.S.A. 72-6425	135
Supplemental General Fund	Food Service Fund	K.S.A. 72-6425	3,316
Supplemental General Fund	Professional Development	K.S.A. 72-6425	8,843
Supplemental General Fund	Special Education Fund	K.S.A. 72-6425	125,502
Supplemental General Fund	Vocstional Education Fund	K.S.A. 72-6425	101,302
Supplemental General Fund	At-Risk Fund (K-12)	K.S.A. 72-6425	158,790
Bond and Intrest Fund	Capital Outlay Fund	K.S.A. 10-117a	150,410

NOTE 9 – Other Long Term Obligations

Termination Benefits – Any teacher desiring to resign from his or her primary contract for the next contract year and retiring per terms and conditions of the KPERS 85-point rule who notify the Board in writing on or before January 1 or March 1 of the current contract year shall be paid a \$ 1,000 or \$ 500 incentive in his or her final paycheck from the district.

A teacher with 20 or more years of continuous service in the district will be eligible for a bonus upon leaving the district in the amount of \$ 100 per discretionary leave days accumulated with a maximum of 30 days eligible.

Fringe Benefits – All teachers whose contract with the district includes 630 or more instructional hours per year and classified personnel whose contract includes 630 or more contracted duty hours per contract year shall have the right to participate in the district's group health insurance plan which is the State of Kansas Health Insurance Plan. The district contribution is required at 95% of single coverage. If an employee elects dependent coverage, the district is required to contribute an additional 35 % toward the dependent premium cost.

All teachers and classified personnel have the opportunity to voluntarily participate in the district's Plan 125, an employee Salary Reduction Plan (Section 125 Cafeteria Plan in compliance with Section 125 of the Internal Revenue Code). The following options are available for salary reduction:

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 9 – Other Long Term Obligations (Continued)

- A. Group health insurance
- B. Salary protection/disability
- C. Group life insurance
- D. Reimbursement for out-of-pocket medical expenses
- E. Reimbursement for out-of-pocket dependent care expenses

NOTE 10 – Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

NOTE 11 – In Substance Receipt in Transit

The District received \$181,753 subsequent to June 30, 2015 and as required by K.S.A 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

NOTE 12 – Subsequent Events

Subsequent events for management's review have been evaluated through October 8, 2015. The date in the prior sentence is the date the financial statements were available to be issued.

Unified School District No. 322, Onaga, Kansas

Regulatory-Required

Supplementary Information

For the year ended June 30, 2015

USD #322 ONAGA, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds						
General	\$ 2,443,709	\$ 0	\$ 12,825	\$ 2,456,534	\$ 2,456,534	\$ 0
Supplemental General	838,675	0	0	838,675	838,675	0
Special Purpose Funds						
Vocational Education	125,000	0	0	125,000	116,908	(8,092)
Special Education	450,000	0	0	450,000	420,709	(29,291)
Driver Training	10,000	0	0	10,000	5,264	(4,736)
Food Service	200,000	0	0	200,000	193,301	(6,699)
Capital Outlay	396,063	0	0	396,063	303,073	(92,990)
Gifts and Grants	1,355	0	0	1,355	3,980	2,625
Professional Development	25,000	0	0	25,000	17,144	(7,856)
KPERS Special Contribution	226,547	0	0	226,547	190,726	(35,821)
At-Risk Fund (K-12)	300,000	0	0	300,000	229,055	(70,945)
Bond and Interest Funds						
Bond and Interest	151,123	0	0	151,123	150,410	(713)

USD #322 ONAGA, KS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral tax	3		3
Federal grants			0
State aid/grants	2,443,705	2,439,471	4,234
Charges for services			0
Interest income			0
Miscellaneous revenues	12,825		12,825
Operating transfers			0
Total Cash Receipts	<u>2,456,533</u>	<u>2,439,471</u>	<u>17,062</u>
EXPENDITURES			
Instruction	1,293,045	1,256,032	37,013
Student support services	106,582	106,096	486
Instruction support staff	92,554	99,874	(7,320)
General administration	80,375	76,509	3,866
School administration	205,792	212,461	(6,669)
Operations and maintenance	59,147		59,147
Student transportation services	168,809	186,102	(17,293)
Central support services	99,604	95,664	3,940
Other support services		1,500	(1,500)
Food service operations			0
Student activities	1,452		1,452
Facility acquisition and construction services			0
Debt service			0
Operating transfers	349,174	409,471	(60,297)
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits		12,825	(12,825)
Total Expenditures	<u>2,456,534</u>	<u>\$ 2,456,534</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(1)		
Unencumbered Cash, Beginning	1		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #322 ONAGA, KS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 389,092	\$ 392,628	\$ (3,536)
Delinquent tax	6,041	5,223	818
Motor vehicle tax	60,051	51,109	8,942
RV tax	1,575	1,536	39
16/20 Trucks tax			0
Federal grants			0
State aid/grants	343,817	373,714	(29,897)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>800,576</u>	<u>824,210</u>	<u>(23,634)</u>
EXPENDITURES			
Instruction	128,970	147,000	(18,030)
Student support services	8,000	8,500	(500)
Instruction support staff	1,990	7,000	(5,010)
General administration	25,487	22,500	2,987
School administration	2,162	2,000	162
Operations and maintenance	193,598	223,113	(29,515)
Student transportation services			0
Central support services	2,970	1,500	1,470
Other support services	77,610	159,246	(81,636)
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	397,888	267,816	130,072
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>838,675</u>	<u>\$ 838,675</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(38,099)		
Unencumbered Cash, Beginning	53,280		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 15,181</u>		

USD #322 ONAGA, KS
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	3,800		3,800
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>101,807</u>	<u>74,987</u>	<u>26,820</u>
Total Cash Receipts	<u>105,607</u>	<u>74,987</u>	<u>30,620</u>
EXPENDITURES			
Instruction	116,908	125,000	(8,092)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>116,908</u>	<u>\$ 125,000</u>	<u>\$ (8,092)</u>
Receipts Over (Under) Expenditures	(11,301)		
Unencumbered Cash, Beginning	50,012		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 38,711</u>		

USD #322 ONAGA, KS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	25,194		25,194
Operating transfers	<u>390,411</u>	<u>390,000</u>	<u>411</u>
Total Cash Receipts	<u>415,605</u>	<u>390,000</u>	<u>25,605</u>
EXPENDITURES			
Instruction	364,193	399,412	(35,219)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	855		855
Student transportation services	55,661	50,588	5,073
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>420,709</u>	<u>\$ 450,000</u>	<u>\$ (29,291)</u>
Receipts Over (Under) Expenditures	(5,104)		
Unencumbered Cash, Beginning	60,000		
Prior Year Cancelled Encumbrances	<u>104</u>		
Unencumbered Cash, Ending	<u>\$ 55,000</u>		

USD #322 ONAGA, KS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	1,302	1,700	(398)
Charges for services	2,800		2,800
Interest income			0
Miscellaneous revenues	27		27
Operating transfers	<u>135</u>	<u>3,300</u>	<u>(3,165)</u>
Total Cash Receipts	<u>4,264</u>	<u>5,000</u>	<u>(736)</u>
EXPENDITURES			
Instruction	2,806	10,000	(7,194)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	2,458		2,458
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>5,264</u>	<u>\$ 10,000</u>	<u>\$ (4,736)</u>
Receipts Over (Under) Expenditures	(1,000)		
Unencumbered Cash, Beginning	5,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 4,000</u>		

USD #322 ONAGA, KS
 FOOD SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	101,475	86,470	15,005
State aid/grants	1,854	1,557	297
Charges for services	71,656	75,973	(4,317)
Interest income			0
Miscellaneous revenues		2,000	(2,000)
Operating transfers	<u>8,316</u>	<u>4,000</u>	<u>4,316</u>
Total Cash Receipts	<u>183,301</u>	<u>170,000</u>	<u>13,301</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	193,301	200,000	(6,699)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>193,301</u>	<u>\$ 200,000</u>	<u>\$ (6,699)</u>
Receipts Over (Under) Expenditures	(10,000)		
Unencumbered Cash, Beginning	30,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 20,000</u>		

USD #322 ONAGA, KS
 CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 80,449	\$ 75,140	\$ 5,309
Delinquent tax	798	801	(3)
Motor vehicle tax	9,531	8,060	1,471
RV tax	241	242	(1)
Mineral production tax			0
Federal grants			0
State aid/grants	12,164	22,342	(10,178)
Charges for services			0
Interest income	6,198		6,198
Miscellaneous revenues	4,340		4,340
Operating transfers	150,590	150,025	565
Total Cash Receipts	<u>264,311</u>	<u>256,610</u>	<u>7,701</u>
EXPENDITURES			
Instruction	249	20,000	(19,751)
Student support services			0
Instruction support staff			0
General administration			0
School administration	2,599		2,599
Operations and maintenance	137,066	209,454	(72,388)
Student transportation services			0
Central support services			0
Other support services	169		169
Food service operations			0
Student activities			0
Facility acquisition and construction services	162,990	166,609	(3,619)
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>303,073</u>	<u>\$ 396,063</u>	<u>\$ (92,990)</u>
Receipts Over (Under) Expenditures	(38,762)		
Unencumbered Cash, Beginning	139,453		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 100,691</u>		

USD #322 ONAGA, KS
 GIFTS AND GRANTS FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	2,625		2,625
Operating transfers			0
	<u>2,625</u>	<u>0</u>	<u>2,625</u>
EXPENDITURES			
Instruction	3,980	1,355	2,625
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>3,980</u>	<u>1,355</u>	<u>2,625</u>
Total Expenditures	<u>3,980</u>	<u>\$ 1,355</u>	<u>\$ 2,625</u>
Receipts Over (Under) Expenditures	(1,355)		
Unencumbered Cash, Beginning	1,355		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		
NOTE: This is not a budgeted fund			

USD #322 ONAGA, KS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	200		200
Operating transfers	<u>26,362</u>	<u>5,000</u>	<u>21,362</u>
Total Cash Receipts	<u>26,562</u>	<u>5,000</u>	<u>21,562</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff	15,522	23,333	(7,811)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services	1,622	1,667	(45)
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>17,144</u>	<u>\$ 25,000</u>	<u>\$ (7,856)</u>
Receipts Over (Under) Expenditures	9,418		
Unencumbered Cash, Beginning	20,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 29,418</u>		

USD #322 ONAGA, KS
 KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	190,726	226,547	(35,821)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>190,726</u>	<u>226,547</u>	<u>(35,821)</u>
EXPENDITURES			
Instruction	123,703	143,405	(19,702)
Student support services	7,059	8,717	(1,658)
Instruction support staff	5,911	7,916	(2,005)
General administration	5,244	6,740	(1,496)
School administration	13,841	20,514	(6,673)
Operations and maintenance	13,718	15,556	(1,838)
Student transportation services	9,237	10,591	(1,354)
Central support services	6,839	7,782	(943)
Other support services			0
Food service operations	5,174	5,326	(152)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>190,726</u>	<u>\$ 226,547</u>	<u>\$ (35,821)</u>
Total Expenditures	<u>190,726</u>	<u>\$ 226,547</u>	<u>\$ (35,821)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #322 ONAGA, KS
 AT RISK FUND (K-12) FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	1,537		1,537
Operating transfers	<u>220,031</u>	<u>200,000</u>	<u>20,031</u>
Total Cash Receipts	<u>221,568</u>	<u>200,000</u>	<u>21,568</u>
EXPENDITURES			
Instruction	229,055	300,000	(70,945)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>229,055</u>	<u>\$ 300,000</u>	<u>\$ (70,945)</u>
Receipts Over (Under) Expenditures	(7,487)		
Unencumbered Cash, Beginning	100,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 92,513</u>		

USD #322 ONAGA, KS
 BOND AND INTEREST FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax	384		384
Motor vehicle tax		95	(95)
RV tax	1	3	(2)
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income		1,000	(1,000)
Miscellaneous revenues			0
Operating transfers			0
	<u>385</u>	<u>1,098</u>	<u>(713)</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service		151,123	(151,123)
Operating transfers	150,410		150,410
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>150,410</u>	<u>151,123</u>	<u>(713)</u>
Total Expenditures	<u>150,410</u>	<u>\$ 151,123</u>	<u>\$ (713)</u>
Receipts Over (Under) Expenditures	(150,025)		
Unencumbered Cash, Beginning	150,025		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #322 ONAGA, KS
NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015

	<u>Textbook Rental</u>	<u>Contingency Reserve</u>	<u>Title I</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants			45,639
State aid/grants			
Charges for services	13,721		
Interest income			
Miscellaneous revenues			
Operating transfers			
	<u>13,721</u>	<u>0</u>	<u>45,639</u>
EXPENDITURES			
Instruction	18,477	12,279	45,639
Student support services			
Instruction support staff			
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>18,477</u>	<u>12,279</u>	<u>45,639</u>
Total Expenditures	<u>18,477</u>	<u>12,279</u>	<u>45,639</u>
 Receipts Over (Under) Expenditures	 (4,756)	 (12,279)	 0
Unencumbered Cash, Beginning	27,842	248,549	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 23,086</u>	 <u>\$ 236,270</u>	 <u>\$ 0</u>

USD #322 ONAGA, KS
NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015

	<u>Kansas Reading Roadmap Grant</u>	<u>Title V</u>	<u>Title IIA</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants		20,182	13,199
State aid/grants	171,549		
Charges for services			
Interest income			
Miscellaneous revenues			
Operating transfers			
	<u>171,549</u>	<u>20,182</u>	<u>13,199</u>
EXPENDITURES			
Instruction	156,518	20,182	13,199
Student support services			
Instruction support staff	1,053		
General administration			
School administration			
Operations and maintenance			
Student transportation services	13,978		
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>171,549</u>	<u>20,182</u>	<u>13,199</u>
Receipts Over (Under) Expenditures	0	0	0
Unencumbered Cash, Beginning	0	0	0
Prior Year Cancelled Encumbrances	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

USD #322 ONAGA, KS
 AGENCY FUNDS
 Schedule of Receipts and Disbursements
 For the Year Ended June 30, 2015

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
High School				
FFA - Conc	\$ 4,496	\$ 12,908	\$ 11,303	\$ 6,101
FFA	7,278	30,119	27,420	9,977
FBLA - Conc	815	6,645	7,188	272
FBLA	0	2,207	2,105	102
Football	584	1,376	1,800	160
National Honor Society	42	60	50	52
Spanish Club	3,716	2,158	2,770	3,104
Student Council	950	3,195	3,556	589
Class of 2018	0	1,669	268	1,401
Class of 2015	2,056	1,043	3,087	12
Class of 2016	4,186	9,799	9,525	4,460
Class of 2017	<u>1,020</u>	<u>10,387</u>	<u>6,145</u>	<u>5,262</u>
Total	\$ <u><u>25,143</u></u>	\$ <u><u>81,566</u></u>	\$ <u><u>75,217</u></u>	\$ <u><u>31,492</u></u>

USD #322 ONAGA, KS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Grade school Athletics	\$ 8,397	\$	\$ 4,754	\$ 5,243	\$ 7,908	\$	\$ 7,908
High School Athletics	2,243		41,762	41,810	2,195		2,195
Subtotal Gate Receipts	10,640	0	46,516	47,053	10,103	0	10,103
School Projects							
High School							
Teacher/student need	2,067			131	1,936		1,936
Band supplies	2,969		335	817	2,487		2,487
Band trip	1,238		668	278	1,628		1,628
Scholars bowl	1,943		20	250	1,713		1,713
Spirit-FB & BB	609		6,240	4,789	2,060		2,060
Chess Club	1,463		254	371	1,346		1,346
Forensics	440		589	712	317		317
Faculty	10				10		10
Keys	336		3,104	1,586	1,854		1,854
Library	170		0	0	170		170
"O" Club	1,208		0	194	1,014		1,014
Play- Music	2,193		4,731	2,497	4,427		4,427
R-Squad	148		2,113	2,143	118		118
Student activity projects	3,616		29,892	30,016	3,492		3,492
Booster Club	138		335	55	418		418
Ag Tech	0		9,944	9,942	2		2
Yearbook	6,465		13,568	17,200	2,833		2,833
Art	625		4,548	1,686	3,487		3,487
Grade School							
Book Fair	484		1,339	1,196	627		627
Locks	322			1	321		321
Pictures	3,201				3,201		3,201
Pop	602		2,466	2,140	928		928
Student activities	823		2,141	2,550	414		414
Cheerleaders	497				497		497
Teacher/student need	4,012		1,269	684	4,597		4,597
Yearbook	670		182	133	719		719
Faculty	256		108	328	36		36
Subtotal School Projects	36,505	0	83,846	79,699	40,652	0	40,652
Total District Activity Funds	\$ 47,145	\$ 0	\$ 130,362	\$ 126,752	\$ 50,755	\$ 0	\$ 50,755